IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 14TH NOVEMBER 2007 / 23RD KARTHIKA 1929

OP.No. 7154 of 2002(B)

PETITIONER:

M/S.CLASPO HOOKS PVT. LTD., REPRESENTED
BY ITS MANAGING DIRECTOR, T.P.KURIAKOSE,
THENUNKAL HOUSE, NENMENI P.O., KOLIYADI,
PIN-673 592.

BY ADV. SRI.J.JOSEPH
SRI.MANOJ P.KUNJACHAN
SMT.SINDHU ELIAS

RESPONDENTS:

DEPUTY COMMISSIONER (GENERAL),
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES,
TRIVANDRUM.

BY GOVERNMENT PLEADER SRI. K.P. PRADEEP

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 14/11/2007 THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP 12678 OF 2002 IN OP 7154 OF 2002

DISMISSED

14.11.2007 SD/-C.N.RAMACHANDRAN NAIR, JUDGE.

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE CIRCULAR DATED 14.3.2000 SHOWING THE EXTENSION OF TAX EXEMPTION TO SSI UNITS WHICH ARE INCORPORATED WITH INVESTMENT MONEY BELOW RS. 3 CRORES DURING 10.12.97 TO 24.12.99

EXTP 2 TRUE COPY OF THE EXEMPTION APPLICATION DATED 15.12.97 PREFERRED BY THE PETITIONER THROUGH THE KSIDC TO THE RESPONDENT.

EXT.P3 TRUE COPY OF THE RELEVANT PAGES OF THE CIRCULAR DATED 25.10.90 EXEMPTING NEWLY STARTED SSI UNITS FROM COMMERCIAL TAXES.

EXT.P4 TRUE COPY OF THE NOTICE DATED 20.2.2001 ISSUED BY THE RESPONDENT SUMMONING THE PETITIONER FOR PERSONAL HEARING ON THE SUBJECT OF EXEMPTION FROM THE COMMERCIAL TAXES.

RESPONDENTS' EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE.

C.N. RAMACHANDRAN NAIR, J.

O.P. NO. 7154 OF 2002

Dated this the 14th day of November, 2007

JUDGMENT

O.P. is filed for direction to the respondents to determine the petitioner's claim of exemption from sales tax in accordance with relevant notification. O.P. is pending for the last five years and it is not known whether eligibility for exemption is already determined. In any case in Ext.P4 notice there is only a proposal to exclude from exemption the value of two plots of land of 10 cents and 7 cents each which are lands not adjoining the factory and are separately held by the petitioner. It is for the petitioner to demonstrate that these lands are used for industry and to claim exemption with evidence. O.P. is disposed of directing the respondents to take a decision after considering the petitioner's objections if not already taken within two months from the date of production of a copy of this judgment by the petitioner.

(C.N. RAMACHANDRAN NAIR)
Judge